



**KAMUYU AYDINLATMA PLATFORMU**

**TÜRKER PROJE GAYRİMENKUL VE YATIRIM GELİŞTİRME  
A.Ş.  
Financial Report  
Unconsolidated  
2020 - 2. 3 Monthly Notification**

**General Information About Financial Statements**



Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

### SINIRLI DENETİM RAPORU

#### Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi Yönetim Kurulu'na

#### Giriş

Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi'nin (Şirket) 30 Haziran 2020 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı" na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

#### Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimine uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşmaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

#### İşletmenin Sürekliliği İle İlgili Önemli Belirsizlik

İlk başta Çin'de ortaya çıkan ve daha sonra 2020 yılında tüm dünyayı etkisi altına alan ve Dünya Sağlık Örgütü tarafından da pandemi olarak ilan edilen Covid-19 virüsünün tüm dünyada olduğu gibi ülkemizde de insan sağlığının yanı sıra, üretim, ticaret ve ulaşım gibi birçok alanda kısıtlayıcı etkileri olmuştur. Ortaya çıkan salgın dolayısı ile 2020 yılında dünya çapında ekonomik olarak bir resesyon beklentisi bulunmaktadır. Bu nedenle Şirket yönetimi bu durumun ekonomik etkilerini en alt seviyeye indirebilmek için maksimum çabayı göstermekte olup, salgın dolayısıyla oluşması beklenen ekonomik küçülmenin finansal tablolara etkisi tam

olarak tespit edilememektedir. Şirket'in finansal tabloları işletmenin sürekliliği varsayımına göre hazırlanmış olup, salgın nedeniyle ortaya çıkabilecek düzeltme ve sınıflandırmayı içermemektedir. Bu husus tarafımızca verilen görüşü etkilememektedir.

### **Sonuç**

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, **Türker Proje Gayrimenkul ve Yatırım Geliştirme Anonim Şirketi**'nin, 30 Haziran 2020 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

## **GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.**

**An Independent Member of BAKER TILLY INTERNATIONAL**

**Arzu Develi CİLARA**

Sorumlu Ortak Başdenetçi

İstanbul, 7 Ağustos 2020

## Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2020	Previous Period 31.12.2019
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	Not.6	15.000.010	15.306.130
Other Receivables	Not.8	183.054	0
Other Receivables Due From Unrelated Parties	Not.8	183.054	0
Prepayments	Not.17	20.775	3.621
Current Tax Assets	Not.26	108.369	208.029
Other current assets	Not.17	137.433	119.966
<b>SUB-TOTAL</b>		<b>15.449.641</b>	<b>15.637.746</b>
<b>Total current assets</b>		<b>15.449.641</b>	<b>15.637.746</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	Not.8	17.348	15.092
Other Receivables Due From Unrelated Parties	Not.8	17.348	15.092
Investment property	Not.9	162.105.000	162.105.000
Property, plant and equipment	Not.10	3.473	4.729
Right of Use Assets	Not.11	61.689	82.252
Intangible assets and goodwill	Not.12	2.942	221
Prepayments	Not.17	345	435
<b>Total non-current assets</b>		<b>162.190.797</b>	<b>162.207.729</b>
<b>Total assets</b>		<b>177.640.438</b>	<b>177.845.475</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	Not.13	46.437	40.043
Current Borrowings From Unrelated Parties	Not.13	46.437	40.043
Lease Liabilities	Not.13	46.437	40.043
Trade Payables	Not.7	10.937	14.176
Trade Payables to Unrelated Parties	Not.7	10.937	14.176
Employee Benefit Obligations	Not.16	20.007	20.812
Other Payables	Not.8	6.672	5.820
Other Payables to Unrelated Parties	Not.8	6.672	5.820
<b>SUB-TOTAL</b>		<b>84.053</b>	<b>80.851</b>
<b>Total current liabilities</b>		<b>84.053</b>	<b>80.851</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	Not.13	28.918	53.854
Long Term Borrowings From Unrelated Parties	Not.13	28.918	53.854
Lease Liabilities	Not.13	28.918	53.854
Non-current provisions	Not.16	104.400	83.527
Non-current provisions for employee benefits	Not.16	104.400	83.527
Deferred Tax Liabilities	Not.26	31.330.664	31.375.630
<b>Total non-current liabilities</b>		<b>31.463.982</b>	<b>31.513.011</b>
<b>Total liabilities</b>		<b>31.548.035</b>	<b>31.593.862</b>
<b>EQUITY</b>			
Equity attributable to owners of parent	Not.18	146.092.403	146.251.613
Issued capital	Not.18	7.120.696	7.120.696
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	Not.16,18	125.896.607	125.900.881
Gains (Losses) on Revaluation and Remeasurement	Not.16,18	125.896.607	125.900.881
Gains (Losses) on Remeasurements of Defined Benefit Plans	Not.16,18	-11.534	-7.260
Other Revaluation Increases (Decreases)	Not.18	125.908.141	125.908.141
Restricted Reserves Appropriated From Profits	Not.18	635.983	635.983
Legal Reserves	Not.18	635.983	635.983
Prior Years' Profits or Losses	Not.18	12.594.053	10.270.906
Current Period Net Profit Or Loss	Not.27	-154.936	2.323.147
<b>Total equity</b>		<b>146.092.403</b>	<b>146.251.613</b>
<b>Total Liabilities and Equity</b>		<b>177.640.438</b>	<b>177.845.475</b>

## Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019	Current Period 3 Months 01.04.2020 - 30.06.2020	Previous Period 3 Months 01.04.2019 - 30.06.2019
<b>Statement of Profit or Loss and Other Comprehensive Income</b>					
<b>PROFIT (LOSS)</b>					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses	Not.20,21	-956.657	-1.016.731	-477.861	-487.624
Other Income from Operating Activities	Not.22	37.251	140.598	19.982	19.475
Other Expenses from Operating Activities	Not.22	0	-1.195	0	-137
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-919.406	-877.328	-457.879	-468.286
Investment Activity Income	Not.23	0	0	0	0
Investment Activity Expenses	Not.23	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-919.406	-877.328	-457.879	-468.286
Finance income	Not.24	737.572	1.613.242	341.484	834.308
Finance costs	Not.24	-16.862	-19.130	-6.289	-9.340
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-198.696	716.784	-122.684	356.682
Tax (Expense) Income, Continuing Operations		43.760	-158.631	27.083	-77.379
Current Period Tax (Expense) Income	Not.26	0	-169.967	34.089	-36.380
Deferred Tax (Expense) Income	Not.26	43.760	11.336	-7.006	-40.999
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-154.936	558.153	-95.601	279.303
PROFIT (LOSS)		-154.936	558.153	-95.601	279.303
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-154.936	558.153	-95.601	279.303
<b>Earnings per share [abstract]</b>					
<b>Earnings per share [line items]</b>					
<b>Basic earnings per share</b>					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç (Zarar)</i>	27	-0,00022000	0,00078000	-0,00013000	0,00039000
<b>Diluted Earnings Per Share</b>					
<b>OTHER COMPREHENSIVE INCOME</b>					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.274	-303	-5.700	1.277
Gains (Losses) on Remeasurements of Defined Benefit Plans	Not.16	-5.480	-389	-7.308	1.637
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.206	86	1.608	-360
Taxes Relating to Remeasurements of Defined Benefit Plans		1.206	86	1.608	-360
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-4.274</b>	<b>-303</b>	<b>-5.700</b>	<b>1.277</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-159.210</b>	<b>557.850</b>	<b>-101.301</b>	<b>280.580</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0	0	0	0
Owners of Parent		-159.210	557.850	-101.301	280.580

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2020 - 30.06.2020	Previous Period 01.01.2019 - 30.06.2019
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		-154.936	558.153
Profit (Loss) from Continuing Operations		-154.936	558.153
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	Not.10,11,12	22.158	24.450
Adjustments for provisions		20.873	20.757
Adjustments for (Reversal of) Provisions Related with Employee Benefits	Not.16	20.873	23.176
Adjustments for (Reversal of) Other Provisions	Not.7,8	0	-2.419
Adjustments for Interest (Income) Expenses	Not.24	-719.609	-1.594.299
Adjustments for Interest Income		-735.317	-1.612.005
Adjustments for interest expense		15.708	17.706
Adjustments for unrealised foreign exchange losses ( gains)	Not.24	-2.255	-1.236
Adjustments for Tax (Income) Expenses	Not.26	-43.760	158.631
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable	Not.7	0	799
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	Not.7	0	799
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	Not.8	-183.055	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	Not.8	-183.055	0
Decrease (Increase) in Prepaid Expenses	Not.15	0	-13.896
Adjustments for increase (decrease) in trade accounts payable	Not.7	-3.240	1.910
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	Not.7	-3.240	1.910
Adjustments for increase (decrease) in other operating payables	Not.8	852	-4.379
Increase (Decrease) in Other Operating Payables to Unrelated Parties	Not.8	852	-4.379
Other Adjustments for Other Increase (Decrease) in Working Capital	Not. 16,17,26	58.845	-9.565
<b>Cash Flows from (used in) Operations</b>			
Income taxes refund (paid)	Not.26	0	-196.598
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Proceeds from sales of property, plant, equipment and intangible assets	Not.9,10,12	-3.060	0
Interest received		722.459	1.686.888
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Payments of Lease Liabilities	Not.13	-18.542	-13.494
Interest paid	Not.24	-15.708	-17.706
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		-318.978	600.415
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
	Not.6	15.282.144	14.406.477
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	Not.6	14.963.166	15.006.892

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity													
	Equity attributable to owners of parent (member)												Non-controlling interests (member)	
	Issued Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss				Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss			Restricted Reserves Appropriated From Profits (member)		Retained Earnings			
		Gains/Losses on Revaluation and Remeasurement (member)				Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans		Other Revaluation Increases (Decreases)												
<b>Statement of changes in equity (abstract)</b>														
<b>Statement of changes in equity (line items)</b>														
<b>Equity at beginning of period</b>	Not.18	7.120.696	-2.343	125.908.141	125.905.798	125.905.798			597.142	21.682.242	-11.372.495	10.309.747	143.933.383	143.933.383
Adjustments Related to Accounting Policy Changes														
Adjustments Related to Required Changes in Accounting Policies														
Adjustments Related to Voluntary Changes in Accounting Policies														
Adjustments Related to Errors														
Other Restatements														
Restated Balances														
Transfers								38.841	-11.411.336	11.372.495	-38.841	0	0	0
Total Comprehensive Income (Loss)			-303		-303	-303				558.153	558.153	557.850		557.850
Profit (loss)										558.153	558.153	558.153		558.153
Other Comprehensive Income (Loss)	Not.16		-303		-303	-303							-303	-303
Issue of equity														
Capital Decrease														
Capital Advance														
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														
Decrease through Other Distributions to Owners														
Increase (Decrease) through Treasury Share Transactions														
Increase (Decrease) through Share-Based Payment Transactions														
Acquisition or Disposal of a Subsidiary														
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														
Transactions with noncontrolling shareholders														
Increase through Other Contributions by Owners														
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Increase (decrease) through other changes, equity														
<b>Equity at end of period</b>	Not.18	7.120.696	-2.646	125.908.141	125.905.495	125.905.495		635.983	10.270.906	558.153	10.829.059	144.491.233	144.491.233	
<b>Statement of changes in equity (abstract)</b>														
<b>Statement of changes in equity (line items)</b>														
<b>Equity at beginning of period</b>	Not.18	7.120.696	-7.260	125.908.141	125.900.881	125.900.881		635.983	10.270.906	2.323.147	12.594.053	146.251.613	146.251.613	
Adjustments Related to Accounting Policy Changes														
Adjustments Related to Required Changes in Accounting Policies														
Adjustments Related to Voluntary Changes in Accounting Policies														
Adjustments Related to Errors														
Other Restatements														
Restated Balances														
Transfers									2.323.147	-2.323.147	0	0	0	
Total Comprehensive Income (Loss)			-4.274		-4.274	-4.274				-154.936	-154.936	-159.210	-159.210	
Profit (loss)										-154.936	-154.936	-154.936	-154.936	
Other Comprehensive Income (Loss)	Not.16		-4.274		-4.274	-4.274						-4.274	-4.274	
Issue of equity														
Capital Decrease														
Capital Advance														
Effect of Merger or Liquidation or Division														
Effects of Business Combinations Under Common Control														
Advance Dividend Payments														
Dividends Paid														

Previous Period  
01.01.2019 - 30.06.2019

